

		FOR OHF USE					

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2004  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2004)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041277

Facility Name: Alden Northmoor Rehab & HCC

Address: 5831 North Northwest Highway Chicago 60631  
Number City Zip Code

County: Cook

Telephone Number: (773) 775-8080 Fax # (773) 775-9672

IDPA ID Number: 36-3847747

Date of Initial License for Current Owners: 03/29/1996

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Other
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other	

In the event there are further questions about this report, please contact:  
Name: Steven M. Kroll Telephone Number: (773) 286-3883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)	Chief Financial Officer		
Paid Preparer	(Signed)			
	(Print Name and Title)			
	(Firm Name & Address)			
	(Telephone)	( )	Fax #	( )
	MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001			
	Phone # (217) 782-1630			

Facility Name & ID Number Alden Northmoor Rehab & HCC

# 0041277 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	198	Skilled (SNF)	198	72,468	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	198	TOTALS	198	72,468	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	5,372	2,374	11,647	19,393	8
9	SNF/PED					9
10	ICF	39,395	5,538	130	45,063	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,767	7,912	11,777	64,456	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.94%

D. How many bed-hold days during this year were paid by Public Aid? none (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) none

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES NO X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES NO X

I. On what date did you start providing long term care at this location? Date started 3/29/1996

J. Was the facility purchased or leased after January 1, 1978? YES X Date 11/1/1996 NO

K. Was the facility certified for Medicare during the reporting year? YES X NO If YES, enter number of beds certified 63 and days of care provided 11,092

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRAUAL X MODIFIED CASH\* CASH\*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/04 Fiscal Year: 12/31/04

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Northmoor Rehab & HCC # 0041277 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	462,585	30,542	9,600	502,727	1,102	503,829		503,829			1
2	Food Purchase		349,331		349,331	(28,910)	320,421	(11,426)	308,995			2
3	Housekeeping	174,173	33,989		208,162	491	208,653		208,653			3
4	Laundry	48,476	14,191		62,667	365	63,032		63,032			4
5	Heat and Other Utilities			242,670	242,670		242,670	(2,236)	240,434			5
6	Maintenance	32,270		125,584	157,854	64	157,918	8,301	166,219			6
7	Other (specify):* Relatd party salary							47,668	47,668			7
8	<b>TOTAL General Services</b>	717,504	428,053	377,854	1,523,411	(26,888)	1,496,523	42,307	1,538,830			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			32,400	32,400		32,400		32,400			9
10	Nursing and Medical Records	2,508,564	146,063	18,032	2,672,659	5,880	2,678,539	(347,186)	2,331,353			10
10a	Therapy	94,651			94,651		94,651		94,651			10a
11	Activities	71,543	4,042	5,619	81,204	82	81,286		81,286			11
12	Social Services	28,763			28,763		28,763		28,763			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):* Relatd party salary							35,646	35,646			15
16	<b>TOTAL Health Care and Programs</b>	2,703,521	150,105	56,051	2,909,677	5,962	2,915,639	(311,540)	2,604,099			16
	<b>C. General Administration</b>											
17	Administrative	96,019			96,019		96,019		96,019			17
18	Directors Fees											18
19	Professional Services			995,892	995,892		995,892	(836,710)	159,182			19
20	Dues, Fees, Subscriptions & Promotions			50,079	50,079		50,079	(38,512)	11,567			20
21	Clerical & General Office Expenses	136,685	19,676	84,146	240,507	476	240,983	70,822	311,805			21
22	Employee Benefits & Payroll Taxes			541,183	541,183	20,450	561,633	(675)	560,958			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,781	1,781		1,781	15,392	17,173			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			172,858	172,858		172,858	14,613	187,471			26
27	Other (specify):* Relatd party salary			(199,375)	(199,375)		(199,375)	635,129	435,754			27
28	<b>TOTAL General Administration</b>	232,704	19,676	1,646,564	1,898,944	20,926	1,919,870	(139,941)	1,779,929			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,653,729	597,834	2,080,469	6,332,032		6,332,032	(409,174)	5,922,858			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			38,778	38,778		38,778	298,152	336,930			30
31	Amortization of Pre-Op. & Org.							2,041	2,041			31
32	Interest			75,774	75,774		75,774	573,747	649,521			32
33	Real Estate Taxes							371,824	371,824			33
34	Rent-Facility & Grounds			1,239,668	1,239,668		1,239,668	(1,239,668)				34
35	Rent-Equipment & Vehicles			10,999	10,999		10,999	25,836	36,835			35
36	Other (specify):* MIP & Amort							57,543	57,543			36
37	TOTAL Ownership			1,365,219	1,365,219		1,365,219	89,475	1,454,694			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		589,767	859,248	1,449,015		1,449,015	(169,662)	1,279,353			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			108,702	108,702		108,702		108,702			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		589,767	967,950	1,557,717		1,557,717	(169,662)	1,388,055			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,653,729	1,187,601	4,413,638	9,254,968		9,254,968	(489,361)	8,765,607			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(7,204)	30		9
10	Interest and Other Investment Income	(67)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,376)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(16,379)	21		17
18	Fines and Penalties	(6,749)	32		18
19	Entertainment	(1,751)	20		19
20	Contributions	(3,165)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(10,527)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	199,375	27		24
25	Fund Raising, Advertising and Promotional	(30,180)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(323)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 121,654		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the  
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(310,347)	Various	34
35	Other- Attach Schedule	(300,668)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (611,015)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (489,361)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3  
and 4? If so, they should be reclassified into Section E. Please  
reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

ID#

0041277

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (5,768)	5	1
2	Medical records receipts (misc inc)	(333)	10	2
3	Meals (misc inc)	(719)	2	3
4	Intercompany (AMS) adj (misc inc)	(4,966)	21	4
5	Pager charge (misc inc)	(50)	21	5
6	Garnishment fee (misc inc)	(5)	21	6
7	Marketing Manager (GL 6701-100-009)	(4,556)	21	7
8	Back out vendor settlement credit for prior yr	559	21	8
9	Back out vendor settlement cost for prior yr	(686)	21	9
10	Mktg Mgr employee benefits deduction	(675)	22	10
11	IL Health Care Assoc dues (PAC: 31.78 %)	(3,713)	20	11
12	R/E tax refund limitation adjustment	114	33	12
13				13
14	Adj depreciation to equal pg 13's	130	30	14
15	Settlement vs former employee	(280,000)	10	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(300,668)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Northmoor Rehab & HCC # 0041277 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,095)	0	0	(9,331)	0	0	0	0	0	0	0	(11,426)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(5,768)	0	3,532	0	0	0	0	0	0	0	0	(2,236)	5
6	Maintenance	0	0	10,551	0	0	0	(16)	(2,234)	0	0	0	8,301	6
7	Other (specify):*	0	0	47,668	0	0	0	0	0	0	0	0	47,668	7
8	TOTAL General Services	(7,863)	0	61,751	(9,331)	0	0	(16)	(2,234)	0	0	0	42,307	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(280,333)	0	0	(54,516)	(12,337)	0	0	0	0	0	0	(347,186)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	35,646	0	0	0	0	0	0	0	0	35,646	15
16	TOTAL Health Care and Programs	(280,333)	0	35,646	(54,516)	(12,337)	0	0	0	0	0	0	(311,540)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(10,527)	0	(826,183)	0	0	0	0	0	0	0	0	(836,710)	19
20	Fees, Subscriptions & Promotions	(39,132)	0	620	0	0	0	0	0	0	0	0	(38,512)	20
21	Clerical & General Office Expenses	(26,083)	7,600	39,996	38,701	10,608	0	0	0	0	0	0	70,822	21
22	Employee Benefits & Payroll Taxes	(675)	0	0	0	0	0	0	0	0	0	0	(675)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	15,392	0	0	0	0	0	0	0	0	15,392	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	14,273	340	0	0	0	0	0	0	0	0	14,613	26
27	Other (specify):*	199,375	0	410,236	9,078	16,440	0	0	0	0	0	0	635,129	27
28	TOTAL General Administration	122,958	21,873	(359,599)	47,779	27,048	0	0	0	0	0	0	(139,941)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(165,238)	21,873	(262,202)	(16,068)	14,711	0	(16)	(2,234)	0	0	0	(409,174)	29

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
(to Sch V, col.7)														
30	Depreciation	(7,074)	294,684	9,144	0	1,398	0	0	0	0	0	0	298,152	30
31	Amortization of Pre-Op. & Org.	0	0	2,041	0	0	0	0	0	0	0	0	2,041	31
32	Interest	(6,816)	518,848	57,894	0	761	3,060	0	0	0	0	0	573,747	32
33	Real Estate Taxes	114	362,525	8,462	0	723	0	0	0	0	0	0	371,824	33
34	Rent-Facility & Grounds	0	(1,239,668)	0	0	0	0	0	0	0	0	0	(1,239,668)	34
35	Rent-Equipment & Vehicles	0	0	25,836	0	0	0	0	0	0	0	0	25,836	35
36	Other (specify):*	0	57,543	0	0	0	0	0	0	0	0	0	57,543	36
37	TOTAL Ownership	(13,776)	(6,068)	103,377	0	2,882	3,060	0	0	0	0	0	89,475	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(43,363)	(55,373)	(70,926)	0	0	0	0	0	(169,662)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(43,363)	(55,373)	(70,926)	0	0	0	0	0	(169,662)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(179,014)	15,805	(158,825)	(59,431)	(37,780)	(67,866)	(16)	(2,234)	0	0	0	(489,361)	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group Ltd	100	See Pg 6K		See Pg 6K		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent revenue	\$ 1,239,668	Northmoor Associates		\$	\$ (1,239,668)	1
2	V	32	Interest income	57,223	Northmoor Associates			(57,223)	2
3	V	32	Replacement Reserve interest	1,011	Northmoor Associates			(1,011)	3
4	V	21	Audit fees		Northmoor Associates		3,950	3,950	4
5	V	21	Other administrative exp		Northmoor Associates		3,650	3,650	5
6	V	33	Real estate taxes		Northmoor Associates		362,525	362,525	6
7	V	26	Property/liability insurance		Northmoor Associates		14,273	14,273	7
8	V	32	Mortgage interest		Northmoor Associates		476,474	476,474	8
9	V	36	Mortgage insurance premium		Northmoor Associates		55,882	55,882	9
10	V	32	Interest on operating loan		Northmoor Associates		100,608	100,608	10
11	V	30	Depreciation expense		Northmoor Associates		294,684	294,684	11
12	V	36	Amortization expense		Northmoor Associates		1,661	1,661	12
13	V								13
14	Total			\$ 1,297,902			\$ 1,313,707	\$ * 15,805	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional fees	\$ 838,685	Alden Management Services		\$ 12,502	\$ (826,183)	15
16	V	21	Clerical and G & A		Alden Management Services		39,996	39,996	16
17	V	5	Utilities		Alden Management Services		3,532	3,532	17
18	V	6	Maintenance		Alden Management Services		10,551	10,551	18
19	V	24	Travel & seminar		Alden Management Services		15,392	15,392	19
20	V	26	Insurance		Alden Management Services		340	340	20
21	V	20	Dues/subscriptions/fees etc		Alden Management Services		620	620	21
22	V	30	Depreciation		Alden Management Services		9,144	9,144	22
23	V	31	Amortization		Alden Management Services		2,041	2,041	23
24	V	33	Real estate taxes		Alden Management Services		8,462	8,462	24
25	V	35	Rent-equipment/vehicles		Alden Management Services		25,836	25,836	25
26	V	32	Interest		Alden Management Services		57,894	57,894	26
27	V	7	Salaries-general serv		Alden Management Services		47,668	47,668	27
28	V	15	Salaries-health care		Alden Management Services		35,646	35,646	28
29	V	27	Salaries-general admin		Alden Management Services		410,236	410,236	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 838,685			\$ 679,860	\$ * (158,825)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	tube- feeding	\$ 26,405	Pyramid Health Care		\$ 17,074	\$ (9,331)	15
16	V	10	nursing supplies	58,171	Pyramid Health Care		3,655	(54,516)	16
17	V	39	per diems/other supplies	98,552	Pyramid Health Care		55,189	(43,363)	17
18	V	21	gen'l & admin		Pyramid Health Care		38,701	38,701	18
19	V	27	gen'l & admin salaries		Pyramid Health Care		9,078	9,078	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 183,128			\$ 123,697	\$ * (59,431)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	drugs	\$219,402	Forum Extended Care II		\$189,243	\$ (30,159)	15
16	V	10	house stock	2,219	Forum Extended Care II		1,914	(305)	16
17	V	39	I.V.	183,428	Forum Extended Care II		158,214	(25,214)	17
18	V	22	employee benefits		Forum Extended Care II				18
19	V	21	gen'l & admin		Forum Extended Care II		10,608	10,608	19
20	V	32	interest		Forum Extended Care II		761	761	20
21	V	33	real estate tax		Forum Extended Care II		723	723	21
22	V	30	depreciation		Forum Extended Care II		1,398	1,398	22
23	V	27	gen'l & admin salaries		Forum Extended Care II		16,440	16,440	23
24	V	10	pharmacy consulting	12,032	Forum Extended Care II			(12,032)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$417,081			\$379,301	\$ * (37,780)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Revenue - therapy	\$ 829,935	Community Physical Therapy		\$ 759,009	\$ (70,926)	15
16	V	32	Interest		Community Physical Therapy		3,060	3,060	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 829,935			\$ 762,069	\$ * (67,866)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 10,596	Alden Bennett Construction		\$ 10,580	\$ (16)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 10,596			\$ 10,580	\$ * (16)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Carpet Cleaning	\$ 17,160	Alden Realty - Carpet Care		\$ 15,356	\$ (1,804)	15
16	V	6	Floor Cleaning	4,410	Alden Realty - Floor Care		3,980	(430)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 21,570			\$ 19,336	\$ * (2,234)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number ALDEN NURSING CENTER - NORTHMOOR # 004-1277 Report Period Beginning 01/01/04 Ending: 12/31/04

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Waterford	Aurora
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Wentworth	Chicago
ANC Naperville	Naperville
ANC Valley Ridge	Bloomingtondale
ANC Village for Children & Young Adults	Bloomingtondale
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomingtondale
Alden of Old Town West	Bloomingtondale
Alden Trails	Bloomingtondale
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Clinton, WI
ANC Poplar Creek	Hoffman Estates
ANC Governor's Park	Barrington
ANC Gardens of Rockford	Rockford

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Pyramid Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Thereapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living



VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg    a.	President	CEO	100.00	214,894	2.26	5.65	salary	\$ 12,870	27-7	1
2	Lauren Magnusson    b.	Nurse Coordinator	Nursing Admin.		69,393	2.26	5.65	salary	4,156	15-7	2
3	Terry Magnusson    c.	Maint. Supervisor	Construct/maint		47,175	2.26	5.65	salary	2,825	7-7	3
4											4
5											5
6	a. President and sole stockholder of Alden Group, Ltd.										6
7	b. Daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										7
8	c. Son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 19,851		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number     Alden Northmoor Rehab & HCC     #   0041277   Report Period Beginning:     01/01/2004     Ending:   2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)     YES ☒     NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization     Alden Management Services, Inc.  
Street Address     4200 W. Peterson Ave.  
City / State / Zip Code     Chicago, IL 60646  
Phone Number     ( 773) 286-3883  
Fax Number     ( 773) 286-3743

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1		see page 8A (also on page 6A)				\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Cambridge		X	Mortgage	\$45,562.32	12/1/03	\$ 9,194,900	\$ 9,130,624	1/1/2044	5.2000	\$ 476,474	1
2	Cambridge		X	Operating loss loan	\$9,620.47	12/1/03	1,941,500	1,927,928	1/1/2044	5.2000	100,608	2
3												3
4												4
5	Other-Therapeutic Systems	X		Working Capital	varies						11,802	5
	Working Capital											
6	Related party - AMS	X		Working Capital							57,894	6
7	Related party-FECII	X		Working Capital							761	7
8	Related party-CPT	X		Working Capital							3,060	8
9	TOTAL Facility Related				\$55,182.79		\$ 11,136,400	\$ 11,058,552			\$ 650,599	9
	B. Non-Facility Related*											
10	Northmoor Assoc revenue	X		Non-care interest revenue							(1,011)	10
11	Patient interest income	X		Non-care interest revenue							(67)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (1,078)	14
15	TOTALS (line 9+line14)						\$ 11,136,400	\$ 11,058,552			\$ 649,521	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ 55,882

Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

## B. Real Estate Taxes

			<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.				\$	434,500	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	392,894	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(41,606)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	404,700	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ 569 For 1998 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>				\$	(455)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	362,639	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		1999	437,918	8		
		2000	410,413	9		
		2001	421,087	10		
		2002	425,808	11		
		2003	392,894	12		
Accrual based on 3% increase over prior year's bills.						

	<b>FOR OHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$		16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAMEAlden Northmoor Rehab & HCCCOUNTYCook

FACILITY IDPH LICENSE NUMBER0041277

CONTACT PERSON REGARDING THIS REPORTSteven M. Kroll

TELEPHONE(773) 286-3883FAX #:(773) 286-3743

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 13-06-409-017-0000	Nursing Home	\$ 3,793.28	\$ 3,793.28
2. 13-06-409-018-0000	Nursing Home	\$ 2,206.97	\$ 2,206.97
3. 13-06-409-019-0000	Nursing Home	\$ 2,151.13	\$ 2,151.13
4. 13-06-409-020-0000	Nursing Home	\$ 2,121.80	\$ 2,121.80
5. 13-06-409-021-0000	Nursing Home	\$ 76,225.17	\$ 76,225.17
6. 13-06-409-022-0000	Nursing Home	\$ 76,056.78	\$ 76,056.78
7. 13-06-409-023-0000	Nursing Home	\$ 76,056.78	\$ 76,056.78
8. 13-06-409-024, 025-0000	Nursing Home	\$ 154,252.08	\$ 154,252.08
9.	Related Party - Alden Mgmt Serv	\$ 149,765.00	\$ 8,462.00
10.	Related Party - Forum	\$ 13,827.00	\$ 723.00
TOTALS		\$ 556,455.99	\$ 402,048.99

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

83,872

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

4

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☐

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing Facility	53,009	1996	\$ 1,429,683	1
2					2
3	TOTALS	53,009		\$ 1,429,683	3

Facility Name &amp; ID Number Alden Northmoor Rehab &amp; HCC

# 0041277

Report Period Beginning:

01/01/2004 Ending: 12/31/2004

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	198			1994	\$ 8,796,651	\$ 227,120	40	\$ 219,916	\$ (7,204)	\$ 1,961,894	4
5											5
6											6
7											7
8	related party -forum			1978	16,213		23			16,213	8
	<b>Improvement Type**</b>										
9	Cable installation			1996	5,704		5			5,704	9
10	Cable installation			1996	3,286		5			3,286	10
11	Fire alamr			1996	17,753	1,184	15	1,184		9,764	11
12	Install additional outlet			1997	2,108	211	10	211		1,669	12
13	Install additional outlet			1997	1,116	112	10	112		884	13
14	Install additional outlet			1997	2,668	267	10	267		2,134	14
15	Access control materials			1997	4,714	471	10	471		3,417	15
16	HVAC repair			1997	6,413		5			6,413	16
17	Phone line installation			1997	2,768		5			2,768	17
18	Phone line installation			1997	3,096		5			3,096	18
19	Equipment for security system			1998	4,170	417	10	417		2,919	19
20	Change belt on fans & airhandlers			1998	2,012		5			2,012	20
21	Wire third floor & twenty bed jacks			1998	7,189	719	10	719		4,853	21
22	Repair pump motor on elevator			1998	3,500	175	20	175		1,137	22
23	Install pump motor on dishwasher			1998	2,029	203	10	203		1,336	23
24	Install door locks			1998	8,157	816	10	816		5,574	24
25	Door system work			1998	775	77	10	77		478	25
26	Repair nurse call system			1998	275	27	10	27		170	26
27	Repair nurse call system			1998	1,032	103	10	103		636	27
28	Repair nurse call system			1998	982	98	10	98		605	28
29	Chiller			1998	52,667	3,511	15	3,511		21,359	29
30	Computer & training & installation			1998	3,158		5			3,158	30
31	Canopy construction			1998	73,120	4,875	15	4,875		32,904	31
32	Continue on page 12A										32
33											33
34											34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Alden Northmoor Rehab &amp; HCC

# 0041277

Report Period Beginning:

01/01/2004

Ending:

12/31/2004

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Climate Service - replace compressor	1999	\$ 2,603	\$ 173	15	\$ 173	\$	\$ 1,041	37
38	Washtown equipment - dryer installation	1999	2,875	288	10	288		1,653	38
39	Climate Service - repair chiller pump	1999	2,940	294	5	294		2,940	39
40	Equipment INT - dryer repair	1999	130	13	5	13		130	40
41	Rykoff Sexton - coffee machine	1999	2,021	236	5	236		2,021	41
42	Equipment INT - dryer repair	1999	1,891	252	5	252		1,891	42
43	Climate Service - chiller maint	1999	3,071	461	5	461		3,071	43
44	United Communication group-phone repair	1999	1,593	159	10	159		770	44
45	Long elevator	1999	2,168	108	20	108		1,608	45
46	Climate service - ice machine repair	1999	1,885	188	10	188		927	46
47	Climate service - condensor repair	1999	3,579	239	15	239		2,306	47
48	ABC -misc. Work	2000	16,003	1,600	10	1,600		6,535	48
49	CSI-change exhaussst belt - hvac	2000	1,695	339	5	339		1,695	49
50	ABC - metla frame/heating vent	2000	2,048	102	20	102		495	50
51	ABC - misc. const. Work	2000	2,059	412	5	412		1,716	51
52	GT mechanical - gas line	2001	1,563	156	10	156		638	52
53	Coker services-repair washer	2001	2,013	201	10	201		772	53
54	Coker services -install gas unit	2001	4,125	413	10	413		1,581	54
55	DBS contracting -lawn sprinkler	2001	2,215	148	15	148		664	55
56	DBS contracting -lawn sprinkler	2001	2,575	172	15	172		715	56
57	GT mechanical -condensor fan motors	2001	1,867	124	15	124		456	57
58	CSI Corker - service on cleveland MD2224CGA1	2001	1,582	158	10	158		501	58
59	GT Mech- chiller repair (both chillers)	2002	1,435	287	5	287		861	59
60	GT Mech- credit for 5/01 inv 18186	2002	(1,259)	(84)	15	(84)		(238)	60
61	Action Fence Contractors-install 3 steel bollards	2002	1,725	172	10	172		460	61
62	ABC- Efficient Insulation Systems- insulation	2002	769	51	15	51		128	62
63	ABC- Joseph Stanger corian top repair	2002	1,632	163	10	163		354	63
64	ABC- 30' flagpole and installation	2002	2,215	111	20	111		286	64
65	ABC- Action Fence install 3 steel bollards	2002	2,011	201	10	201		453	65
66	ABC- Action Fence dumpster gate	2002	2,332	466	5	466		1,011	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,094,918	\$ 247,989		\$ 240,785	\$ (7,204)	\$ 2,131,824	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,094,918	\$ 247,989		\$ 240,785	\$ (7,204)	\$ 2,131,824	1
2	ABC-fire/smoker dampers	2003	6,390	639	10	639		958	2
3	ABC-rooftop compressor	2003	8,411	561	15	561		888	3
4	ABC-securitron DK 26	2003	1,087	72	15	72		121	4
5	GT Mechanical - H/V/A/C	2004	2,594	151	10	151		151	5
6	CSI Coker - Oven (flame spreader)	2004	3,378	169	10	169		169	6
7	ABC - Elevator finish (handrails/baseboard)	2004	2,150	75	12	75		75	7
8	ABC - Elevator finish (handrails/baseboard)	2004	2,150	30	12	30		30	8
9	Top Notch Service - Steam wells (2)	2004	2,153	36	10	36		36	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,123,231	\$ 249,722		\$ 242,518	\$ (7,204)	\$ 2,134,252	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,123,231	\$ 249,722		\$ 242,518	\$ (7,204)	\$ 2,134,252	1
2									2
3	Related Party-Forum:								3
4	Leasehold Improvement-Remodeling	1980	12,303		15			12,303	4
5	Leasehold Improvement-Remodeling	1980	19,273		20			19,273	5
6	Leasehold Improvement-Tenant Improvement	1987	996		13			996	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,572	223	16	223		2,234	8
9	Leasehold Improvement-Build.Improv.	1996	1,259	79	16	79		704	9
10	Leasehold Improvement-Asphalting	2000	98		3			98	10
11	Leasehold Improvement-DAI	2001	172	17	10	17		54	11
12	Leasehold Improvement-Bathrooms	2002	733	82	7	82		181	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		328	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,820	148	7	148		148	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	79		23			79	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	137	27	5	27		103	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	27
28	Leasehold Improvement-Remodeling	2002	4,861	608	7	608		1,215	28
29	Leasehold Improvement-Remodeling	2003	5,085	775	7	775		1,394	29
30									30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv	1999	13,393	266	30	266		2,041	33
34	TOTAL (lines 1 thru 33)		\$ 9,208,927	\$ 252,111		\$ 244,907	\$ (7,204)	\$ 2,195,681	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,171,912	\$86,512	\$86,512	\$	Varies	\$500,645	71
72	Current Year Purchases	42,443	2,440	2,440		Varies	2,440	72
73	Fully Depreciated Assets	79,278	2,941	2,941		Varies	79,278	73
74								74
75	TOTALS	\$1,293,633	\$91,893	\$91,893	\$		\$582,363	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Bus	Ford Eldorado	2000	\$ 49,863	\$	\$	\$	3	\$ 49,863	76
77	Car engine/bus/van	various/dodge	98-'04	8,164	130	130		3	7,981	77
78										78
79										79
80	TOTALS			\$ 58,027	\$ 130	\$ 130	\$		\$ 57,844	80

E. Summary of Care-Related Assets				1	2	
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$11,990,270	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$344,134	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$336,930	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$(7,204)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$2,835,888	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	Depreciation 4	
86	n/a	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92		\$ n/a	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Northmoor Associates - a related party
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease.
- 

9. Option to Buy:
- ☐ YES☒ NO
- Terms:
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?  
☐ YES☒ NO
16. Rental Amount for movable equipment: \$10,999Description: copy machine lease = 10,662, postage meter = 337  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related party-AMS		\$ #####	\$ 25,836	17
18					18
19					19
20					20
21	TOTAL		\$ #####	\$ 25,836	21

10. Effective dates of current rental agreement:

Beginning4/1/1996

Ending3/31/2006

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$ 1062K
13.	/2006	\$ 265K
14.	/2007	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nurses on site

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 341,512	\$		\$ 341,512	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			90,118			90,118	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			398,527			398,527	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See page 16A	# of prescrpts				164,029		164,029	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See page 16A				(70,927)	356,094		285,167	13
14	TOTAL			\$		\$ 759,230	\$ 520,123		\$ 1,279,353	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Page 16
Col 5: PT,OT, & ST
Col 6: Other
Amount

XIV. SPECIAL SERVICES (Direct Cost)

-----

Service

-----

1. OT	39-3	\$341,511.31
2. ST	39-3	90,117.66
3.		
4. PT	39-3	398,526.43
5.		
6.		
7.		
8.		
9. Phamacy	See pg 16	219,401.76
Plus: Related Party- Forum Drugs		(30,159.00) see pg 6C support
Plus: Related Party- Forum I.V.		(25,214.00) see pg 6C support
Total to line 9 Pharmacy		164,028.76
		-----
10.		
11.		
12. Exceptional Care-Column 3	See pg 16	0.00
12. Exceptional Care-Column 6	See pg 16	0.00
13. Other: Lab, x-ray therapy, mattress, Pyramid billings		365,071.99
Related Party- Pyramid		(43,363.00) see pg 6B support
Related Party- CPT		(70,927.00) see pg 6D support
Oxygen Cost - IDPA		34,385.00
Total to line 13		285,166.99
		-----
14. Total		1,279,351.15
Must agree to pg 4, line 39, column 8		=====

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$ 3,612	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 80,000 )	2,054,207	2,054,207	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments		397,026	5
6	Prepaid Insurance		17,468	6
7	Other Prepaid Expenses	4,922	4,922	7
8	Accounts Receivable (owners or related parties)	6,686,862	6,725,830	8
9	Other(specify): Due from 3rd parties	218,319	223,071	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 8,964,310	\$ 9,426,136	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable		1,087,705	11
12	Long-Term Investments			12
13	Land		1,429,683	13
14	Buildings, at Historical Cost		9,084,793	14
15	Leasehold Improvements, at Historical Cost	360,497	360,497	15
16	Equipment, at Historical Cost	249,575	1,265,024	16
17	Accumulated Depreciation (book methods)	(348,483)	(2,928,140)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Refinancing fees		64,773	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 261,589	\$ 10,364,335	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,225,899	\$ 19,790,471	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,402,403	\$ 2,402,403	26
27	Officer's Accounts Payable		69,927	27
28	Accounts Payable-Patient Deposits	150,576	150,576	28
29	Short-Term Notes Payable	93,607	93,607	29
30	Accrued Salaries Payable	339,316	339,316	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,920	20,920	31
32	Accrued Real Estate Taxes(Sch.IX-B)		404,700	32
33	Accrued Interest Payable	4,752	52,672	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	Other accrued exp/use tax liab	29,477	29,727	36
37	ST portion of LT debt		89,256	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,041,051	\$ 3,653,104	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	33,351	33,351	39
40	Mortgage Payable		10,969,296	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 33,351	\$ 11,002,647	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,074,402	\$ 14,655,751	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,151,497	\$ 5,134,720	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,225,899	\$ 19,790,471	48

\*(See instructions.)



XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,764,078	1
2	Restatements (describe):		2
3	External audit adj made after 2003 cost report was		3
4	submitted. This has no effect on prior yr's report.	3,669	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,767,747	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,383,750	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 2,383,750	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 6,151,497	24 *

\* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	1
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 11,168,988	1
2	Discounts and Allowances for all Levels	( )	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,168,988	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	104,459	6
7	Oxygen	42,102	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 146,561	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,153	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	913	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(2,122)	19
20	Radiology and X-Ray		20
21	Other Medical Services	30,211	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 31,155	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	67	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 67	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Various-see attached	291,947	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 291,947	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,638,718	30

	Expenses	Amount	2
	A. Operating Expenses		
31	General Services	1,523,411	31
32	Health Care	2,909,677	32
33	General Administration	1,898,944	33
	B. Capital Expense		
34	Ownership	1,365,219	34
	C. Ancillary Expense		
35	Special Cost Centers	1,449,015	35
36	Provider Participation Fee	108,702	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,254,968	40
41	Income before Income Taxes (line 30 minus line 40)**	2,383,750	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,383,750	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name	Alden Nursing Center-Northmoor	Page 19A
IDPH Facility ID Number	004-1277	
Period Beginning	1/1/2004	
Period Ending	12/31/2004	

<u>Misc Income (G/L 4977)</u>		<u>Ref Line</u>
Med Records	332.70	10
Meals	719.21	2
Adj w/AMS	4,966.35	21
Pager Chrg	50.00	21
Garnishment Fee	5.00	21
Agpasa Settlement	280,000.00	10
	<u>286,073.26</u>	
Write off of Old Accounts Payable (related to prior yr)	5,873.49	
Total of Line 28	291,946.75	

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,981	2,117	\$ 77,456	\$ 36.59	1
2	Assistant Director of Nursing	1,708	1,817	74,003	40.73	2
3	Registered Nurses	28,079	29,432	876,209	29.77	3
4	Licensed Practical Nurses	10,446	11,012	276,145	25.08	4
5	Nurse Aides & Orderlies	87,993	93,756	1,047,421	11.17	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,724	1,944	26,351	13.56	8
9	Activity Director	1,984	2,072	25,643	12.38	9
10	Activity Assistants	12,177	12,949	128,233	9.90	10
11	Social Service Workers	1,768	1,776	28,763	16.20	11
12	Dietician					12
13	Food Service Supervisor	2,000	2,080	35,120	16.88	13
14	Head Cook	7,912	8,320	133,784	16.08	14
15	Cook Helpers/Assistants	28,588	30,715	293,682	9.56	15
16	Dishwashers					16
17	Maintenance Workers	2,000	2,064	32,270	15.63	17
18	Housekeepers	18,457	19,652	174,173	8.86	18
19	Laundry	5,175	5,654	48,476	8.57	19
20	Administrator	1,352	1,360	62,129	45.68	20
21	Assistant Administrator	1,680	1,680	33,890	20.17	21
22	Other Administrative	3,768	4,059	82,294	20.27	22
23	Office Manager	1,993	2,145	28,407	13.24	23
24	Clerical	2,713	2,856	25,984	9.10	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,926	1,994	44,320	22.23	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Clin Supp Super	1,424	1,772	68,300	38.54	32
33	Other(specify) Alz staff	1,729	1,880	30,676	16.32	33
34	TOTAL (lines 1 - 33)	228,577	243,106	\$ 3,653,729 *	\$ 15.03	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 9,600	1-3	35
36	Medical Director	monthly	38,400	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	4,752	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	45	2,436	11-3	44
45	Social Service Consultant	12	672	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	57	\$ 55,860		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ n/a		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
			\$	Workers' Compensation Insurance	\$	73,161	IDPH License Fee	\$
Valentino, D	administrator		62,129	Unemployment Compensation Insurance		63,644	Advertising: Employee Recruitment	802
Martinez, M	asst admin		33,890	FICA Taxes		267,155	Health Care Worker Background Check	390
				Employee Health Insurance		18,774	(Indicate # of checks performed 45 )	
				Employee Meals		28,910		
				Illinois Municipal Retirement Fund (IMRF)*			Surety bond fees	1,300
				Chicago head tax		6,526	Dues & subscriptions	486
				Union health welfare		72,420	IL Health Care Assn	7,969
				Dental,pension,life		27,746	Related party-AMS	620
TOTAL (agree to Schedule V, line 17, col. 1)				Empl rel/misc p/r/drug test/'ee vaccine		1,970		
(List each licensed administrator separately.)			\$ 96,019	401k match		1,327	Less: Public Relations Expense	( )
B. Administrative - Other				Mktg empl benefit deduction		(675)	Non-allowable advertising	( )
			\$				Yellow page advertising	( )
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V,	\$	560,958		
(Attach a copy of any management service agreement)				line 22, col.8)				
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
AMS	Management fees		\$ 838,685			\$	Out-of-State Travel	\$
Mayer,Brown	Legal-r/e tax appeal		25,025					
First R/E Services	Appraisal		3,000					
KPMG	Accounting		123				In-State Travel	
Medifax EDI	Billing consultant		349				Gas expense	458
BDO Seidman	Accounting		10,544				Related party-AMS	15,392
Kenneth Fisch	Legal (collections)		10,527					
Jennings Firm,Ltd	Retirement plan		130				Seminar Expense	
K Fisch/B Greenburg	Legal (non-collection)		18,109				Alzheimers Assoc	250
Dart Chart	Medicare consultant		89,400				IL Health Care Assoc	230
							NHS license review	843
							Entertainment Expense	( )
							(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	line 24, col. 8)	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 995,892				TOTAL	\$ 17,173

\* Attach copy of IMRF notifications

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	INSTALL BELTS ON A/C	5/97	\$ 2,367	3	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	REPAIR AIR COMPRESSOR	10/97	3,174	3									
3	REPAIR MOTOR, VENTILATOR	11/97	3,140	3									
4	HVAC REPAIR	6/98	2,661	3	370								
5	INSTALLLL CONTRLS	7/98	3,900	3	650								
6	INSTL PHASE MONITOR	7/98	4,250	3	708								
7	REPLACE COOLING FAN	12/98	1,219	3	372								
8	REPAIR FAN FREQUENCY	12/98	446	3	136								
9	CLIMATE SER. ADJ '98	12/98	(446)	3	(136)								
10	PAINTING >1500 '99	7/99	6,870	3	2,290	1,145							
11	ABC- MISC. JOBS	7/00	3,677	3	1,226	1,226	612						
12	ABC- REPAIR CARPET	9/00	2,042	3	681	681	453						
13	ABC - MISC. JOBS	11/00	5,101	3	1,700	1,700	1,418						
14	PAINTING >1500 '00	7/00	5,943	3	1,981	1,981	990						
15	csi coker service-dishwasher	6/02	2,462	3		479	821	821	342				
16	abc-sealcoat/stripping	7/02	1,490	3		248	497	497	248				
17	equip int'l-dryer work	8/02	1,402	3		195	467	467	273				
18	healthcare prod-fix w/c's	8/02	1,705	3		237	568	568	332				
19	continue on page 22a...												
20	TOTALS		\$ 51,403		\$ 9,978	\$ 7,892	\$ 5,826	\$ 2,353	\$ 1,194	\$	\$	\$	\$

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Totals from Page 22 carried forward		\$ 51,403		\$ 9,978	\$ 7,892	\$ 5,826	\$ 2,353	\$ 1,194	\$	\$	\$	\$
2													
3	sherwin-patch/paint/wallp	1/02	6,102	3			2,034	2,034	2,034				
4	g&j plaster. Plastering	8/02	2,682	3			372	894	894	521			
5	jd & sons- roof repairs	8/02	1,749	3			243	583	583	340			
6	equip int'l- dryer repair	10/02	1,009	3			84	336	336	252			
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 62,945		\$ 9,978	\$ 7,892	\$ 8,559	\$ 6,200	\$ 5,041	\$ 1,113	\$	\$	\$

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? yes
- (2) Are there any dues to nursing home associations included on the cost report? yes  
If YES, give association name and amount. IL Health Care Assoc - \$11,682
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 40,856 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 108,702  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 28,910 Has any meal income been offset against related costs? yes Indicate the amount. \$ 719
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? no  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? yes  
**g. Does the facility transport residents to and from day training? no**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? yes  
Firm Name: BDO Seidman The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? no If no, please explain. not yet completed
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? yes  
Attach invoices and a summary of services for all architect and appraisal fees.



Reclassifications - Pgs 3 and 4

From Line	To Line	Amount	Description
2		(28,910)	Employee Meal
	22	28,910	Employee Meal
22		(8,460)	Uniforms
	10	5,880	Uniforms
	6	64	Uniforms
	1	1,102	Uniforms
	3	491	Uniforms
	11	82	Uniforms
	21	476	Uniforms
	4	365	Uniforms
		<div>0</div>	Net should be 0